

110TH CONGRESS
1ST SESSION

H. R. 943

To amend the Internal Revenue Code of 1986 to exclude from income and employment taxes and wage withholding property tax rebates and other benefits provided to volunteer firefighters and emergency medical responders.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2007

Mr. LARSON of Connecticut (for himself, Mr. EMANUEL, Ms. DELAURO, Mr. DOGGETT, Mr. SHAYS, Mr. MCINTYRE, Mr. TIM MURPHY of Pennsylvania, Mr. PASCRELL, Mr. HOLT, Mrs. MCCARTHY of New York, Mr. KUHLMANN of New York, Mr. THOMPSON of Mississippi, Ms. JACKSON-LEE of Texas, Mr. ENGLISH of Pennsylvania, Mr. MCCAUL of Texas, Mr. ISRAEL, Mr. RUPPERSBERGER, Ms. SHEA-PORTER, Mr. WYNN, Mr. CUMMINGS, Mr. COURTNEY, Mr. WEINER, Mr. FRANK of Massachusetts, Mr. BISHOP of New York, Mr. RAMSTAD, Mr. MCHUGH, Mr. ENGEL, Mr. ETHERIDGE, Mr. MURPHY of Connecticut, Mrs. CUBIN, Mr. HARE, Mr. KING of New York, Mr. VAN HOLLEN, Mr. CONYERS, Mr. DOYLE, Mr. PATRICK J. MURPHY of Pennsylvania, Mr. HINOJOSA, Mr. BLUMENAUER, Mr. ROTHMAN, Ms. BERKLEY, Mr. CLEAVER, Ms. HIRONO, Mr. BACA, Mr. GORDON of Tennessee, Mr. CAMP of Michigan, Mr. COHEN, Mr. SIRES, Mr. SPACE, Mr. ELLSWORTH, Mr. WILSON of Ohio, Mr. ALTMIRE, Mr. KAGEN, Mr. KLEIN of Florida, Mr. MCNERNEY, Mr. SESTAK, Mr. ARCURI, Mr. HALL of New York, and Mr. SHULER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from income and employment taxes and wage withholding property tax rebates and other benefits provided

to volunteer firefighters and emergency medical responders.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Volunteer Responder
 5 Incentive Protection Act of 2007”.

6 **SEC. 2. EXCLUSION FROM INCOME AND EMPLOYMENT**
 7 **TAXES AND WAGE WITHHOLDING FOR PROP-**
 8 **ERTY TAX REBATES AND OTHER BENEFITS**
 9 **PROVIDED TO VOLUNTEER FIREFIGHTERS**
 10 **AND EMERGENCY MEDICAL RESPONDERS.**

11 (a) EXCLUSION FROM GROSS INCOME.—

12 (1) IN GENERAL.—Part III of subchapter B of
 13 chapter 1 of the Internal Revenue Code of 1986 (re-
 14 lating to items specifically excluded from gross in-
 15 come) is amended by inserting after section 139A
 16 the following new section:

17 **“SEC. 139B. PROPERTY TAX REBATES AND OTHER BENE-**
 18 **FITS PROVIDED TO VOLUNTEER FIRE-**
 19 **FIGHTERS AND EMERGENCY MEDICAL RE-**
 20 **SPONDERS.**

21 “(a) EXCLUSION.—Gross income shall not include a
 22 qualified property tax rebate or other benefit.

23 “(b) QUALIFIED PROPERTY TAX REBATE OR OTHER
 24 BENEFIT.—For purposes of subsection (a)—

1 “(1) IN GENERAL.—The term ‘qualified prop-
 2 erty tax rebate or other benefit’ means a rebate of
 3 real or personal property taxes, or any other benefit,
 4 provided by a State or political subdivision on ac-
 5 count of services performed as a member of a quali-
 6 fied volunteer emergency response organization.

7 “(2) QUALIFIED VOLUNTEER EMERGENCY RE-
 8 SPONSE ORGANIZATION.—The term ‘qualified volun-
 9 teer emergency response organization’ means any
 10 volunteer organization—

11 “(A) which is organized and operated to
 12 provide firefighting or emergency medical serv-
 13 ices for persons in the State or political subdivi-
 14 sion, as the case may be, and

15 “(B) which is required (by written agree-
 16 ment) by the State or political subdivision to
 17 furnish firefighting or emergency medical serv-
 18 ices in such State or political subdivision.”.

19 (2) CLERICAL AMENDMENT.—The table of sec-
 20 tions for such part is amended by inserting after the
 21 item relating to section 139A the following new
 22 item:

“Sec. 139B. Property tax rebates and other benefits provided to volunteer fire-
 fighters and emergency medical responders.”.

23 (b) EXCLUSION FROM EMPLOYMENT TAXES.—

24 (1) SOCIAL SECURITY TAXES.—

1 (A) Section 3121(a) of such Code (relating
2 to definition of wages) is amended by striking
3 “or” at the end of paragraph (21), by striking
4 the period at the end of paragraph (22) and in-
5 serting “; or”, and by inserting after paragraph
6 (22) the following new paragraph:

7 “(23) any qualified property tax rebate or other
8 benefit (as defined in section 139B(b)).”.

9 (B) Section 209(a) of the Social Security
10 Act is amended by striking “or” at the end of
11 paragraph (18), by striking the period at the
12 end of paragraph (19) and inserting “; or”, and
13 by inserting after paragraph (19) the following
14 new paragraph:

15 “(20) Any qualified property tax rebate or
16 other benefit (as defined in section 139B(b) of the
17 Internal Revenue Code of 1986).”.

18 (2) UNEMPLOYMENT TAXES.—Section 3306(b)
19 of such Code (relating to definition of wages) is
20 amended by striking “or” at the end of paragraph
21 (18), by striking the period at the end of paragraph
22 (19) and inserting “; or”, and by inserting after
23 paragraph (19) the following new paragraph:

24 “(20) any qualified property tax rebate or other
25 benefit (as defined in section 139B(b)).”.

1 (3) WAGE WITHHOLDING.—Section 3401(a) of
2 such Code (defining wages) is amended by striking
3 “or” at the end of paragraph (21), by striking the
4 period at the end of paragraph (22) and inserting “;
5 or”, and by inserting after paragraph (22) the fol-
6 lowing new paragraph:

7 “(23) for any qualified property tax rebate or
8 other benefit (as defined in section 139B(b)).”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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